



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

November 9, 2020

From: Ken Post, Director of Business Operations

Subject: October 2020 Financial Report

Attached is the October 2020 Financial Report. I have identified budget line items where revenues will fall short and/or expenditures will exceed the budget due to operational issues and Covid related costs which we have discussed at previous meetings. For the fiscal year, I am projecting an \$201,764 budget deficit.

Most of the budget variances are included in the accompanying report on savings and Covid related expenses. The most significant expenses were for furniture, \$226,724 (shields, partitions, desks, etc.) and Professional Services \$90,064 (Special Education). The most significant savings are from vacancies (\$154,979) and leaves of absence (\$34,801).

Note: Not all costs identified on the Covid report are noted as variances on the Financial Report. Some costs were financed by grants and some were accounted for with budget transfers.

The sole reason for the existence of our profession is the student

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
OCTOBER 2020

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	PROJECTED OPERATING VARIANCE	VARIANCES	
									COVID	OPERATIONS
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(10,308)	(4,065)	0	(39,692)	20.6%	0	0	0
43300 SPED EXCESS COST GRANT	(758,803)	(758,803)	0	0	0	(758,803)	0.0%	0	0	0
43301 HEALTH SERVICES GRANT	(13,887)	(13,887)	0	0	0	(13,887)	0.0%	0	0	0
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	0	0	0	(6,750)	0.0%	0	0	0
43303 MAGNET SCHOOL TRANS GRANT	(30,000)	(30,000)	(983)	(983)	0	(29,017)	3.3%	0	0	0
43304 ADULT EDUCATION GRANT	(4,500)	(4,500)	(3,363)	0	0	(1,137)	74.7%	0	0	0
44311 PRE-K TUITION	(56,000)	(56,000)	(7,903)	(4,323)	0	(48,097)	14.1%	(9,527)	(9,527)	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	0	0	0	(20,000)	0.0%	(4,000)	(4,000)	0
48200 ERATE	(59,826)	(59,826)	0	0	0	(59,826)	0.0%	0	0	0
48803 PARKING FEES	0	0	(10,875)	(675)	0	10,875	100.0%	10,875	0	10,875
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(15,835)	(1,510)	0	(16,165)	49.5%	0	0	0
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	0	0	0	(30,000)	100.0%	0	0	0
TOTAL REVENUES	(1,061,766)	(1,061,766)	(49,267)	(11,556)	0	(1,012,499)	4.6%	(2,652)	(13,527)	10,875
51102 ADMINISTRATOR SALARIES	3,039,161	3,039,161	1,047,211	349,417	0	1,991,950	34.5%	0	0	0
51106 TEAM/CURRICULUM LEADERS	46,924	46,924	11,559	11,559	0	35,365	24.6%	0	0	0
51110 TEACHER SALARIES	19,134,608	19,134,608	4,059,651	2,363,312	0	15,074,957	21.2%	136,678	20,583	116,095
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	9,696	0	9,696
51124 PARAPROFESSIONAL SALARIES	1,254,631	1,359,631	348,409	200,064	0	1,011,222	25.6%	2,078	2,078	0
51126 TUTORS	36,993	36,993	4,417	4,193	0	32,576	11.9%	0	0	0
51130 SUBSTITUTES - ST	375,000	375,000	58,963	41,565	195,043	120,994	67.7%	0	0	0
51131 SUBSTITUTES - LT	0	0	7,952	7,952	90,763	(98,715)	0.0%	0	0	0
51140 CLERICAL SALARIES	1,947,509	1,947,509	594,057	241,523	0	1,353,452	30.5%	3,109	0	3,109
51145 NURSES SALARIES	391,694	380,027	85,987	58,133	0	294,040	22.6%	2,096	2,096	0
51150 CUSTODIAN SALARIES	960,461	960,461	274,574	96,110	8,974	676,913	29.5%	32,453	0	32,453
51155 MAINTENANCE SALARIES	227,166	227,166	68,975	27,179	0	158,191	30.4%	11,366	0	11,366
51160 MONITORS	102,995	102,995	15,830	13,627	0	87,165	15.4%	(1,104)	(1,104)	0
51170 COACHES	381,992	381,992	0	0	0	381,992	0.0%	0	0	0
51175 CURRIER/MESSANGER SALARIES	12,024	12,024	2,991	2,991	8,974	59	99.5%	0	0	0
51300 EXTENDED DUTY	228,336	228,336	99,995	20,418	0	128,341	43.8%	0	0	0
51350 STUDENT SAFETY SALARIES	47,408	47,408	16,451	5,484	0	30,957	34.7%	0	0	0
51630 OVERTIME	61,000	61,000	17,186	3,260	0	43,814	28.2%	0	0	0
51900 OCC./PHYSICAL THERAPY SALARIES	292,014	284,077	69,706	40,948	0	214,371	24.5%	0	0	0
TOTAL SALARIES	28,339,916	28,425,312	6,783,914	3,487,735	303,754	21,337,644	24.9%	196,372	23,653	172,719
52100 GROUP LIFE INSURANCE	72,000	72,000	29,147	12,216	42,743	110	99.8%	0	0	0
52210 SOCIAL SEC/MEDICARE	727,027	727,027	191,918	90,451	3,519	531,590	26.9%	0	0	0
52300 PENSION CONTRIBUTION	445,297	445,297	443,967	805	0	1,330	99.7%	0	0	0
52500 TUITION	2,500	2,500	0	0	0	2,500	0.0%	0	0	0
52600 UNEMPLOYMENT	15,000	15,000	0	0	15,000	0	100.0%	0	0	0
52700 WORKERS' COMPENSATION	216,622	216,622	216,602	0	0	20	100.0%	20	0	20
52800 HEALTH INSURANCE	6,117,473	6,163,373	2,835,453	1,060,661	2,134,800	1,193,120	80.6%	(20,116)	0	(20,116)
52950 DISABILITY INSURANCE	163,000	163,000	71,422	29,752	91,578	0	100.0%	0	0	0

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ACCOUNT DESCRIPTION	ORIGINAL	REVISED	YTD ACTUAL		MTD ACTUAL	ENCUMBRANCE	AVAILABLE	% USED	PROJECTED	VARIANCES	
	APPROP	BUDGET	BUDGET			/REQ	BUDGET		OPERATING	COVID	OPERATIONS
TOTAL EMPLOYEE BENEFITS	7,758,919	7,804,819	3,788,509	1,193,885	2,287,640	1,728,670	77.9%	(20,096)	0	(20,096)	0
53020 LEGAL FEES	175,000	175,000	43,893	18,843	61,107	70,000	60.0%	0	0	0	0
53200 PROFESSIONAL EDUCATIONAL SVS	102,617	72,617	154	0	23	72,440	0.2%	30,000	30,000	30,000	0
53300 OTHER PROFESSIONAL SERVICES	876,495	654,374	306,535	216,153	492,976	(145,137)	122.2%	(145,137)	(90,064)	(55,073)	(55,073)
53400 TECHNICAL SERVICES	33,000	33,000	13,653	2,887	0	19,341	41.4%	0	0	0	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,187,112	934,991	364,241	237,883	554,106	16,644	98.2%	(115,137)	(60,064)	(55,073)	(55,073)
54300 MAINTENANCE & UTILITIES	83,850	83,850	15,435	1,074	23,425	44,990	46.3%	0	0	0	0
54301 BLDG & MAINTENANCE	170,000	170,000	105,270	8,930	40,698	24,032	85.9%	(28,371)	28,371	(56,742)	(56,742)
54402 SERVICES-RENTAL	38,800	38,800	19,767	15,320	4,643	14,390	62.9%	0	0	0	0
54930 SERVICES-COPIERS	145,000	145,000	27,581	6,476	117,419	0	100.0%	0	0	0	0
TOTAL PURCHASED PROPERTY SERVICES	437,650	437,650	168,053	31,800	186,185	83,412	80.9%	(28,371)	28,371	(56,742)	(56,742)
55100 PUPIL TRANSPORTATION	2,265,709	2,242,915	434,267	434,267	1,741,820	66,828	97.0%	52,077	52,077	0	0
55108 TRANSPORTATION-SPED IN TOWN	106,860	53,500	0	0	33,600	19,900	62.8%	19,900	19,900	0	19,900
55109 TRANSPORT-SPED OUT TOWN	986,742	986,742	57,541	51,166	683,264	245,937	75.1%	0	0	0	0
55150 TRANSPORT-ATHLETICS	128,417	128,417	0	0	0	128,417	0.0%	0	0	0	0
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	0	0	0	27,300	0.0%	0	0	0	0
TOTAL TRANSPORTATION	3,515,028	3,438,874	491,808	485,433	2,458,684	488,382	85.8%	71,977	52,077	19,900	19,900
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	216,641	0	2,194	4,665	97.9%	4,665	4,665	0	4,665
55300 TELEPHONE	94,000	94,000	38,068	8,954	44,432	11,500	87.8%	0	0	0	0
55301 POSTAGE	23,826	23,826	3,245	100	15,865	4,716	80.2%	0	0	0	0
55325 DATA LINE	65,416	65,416	15,738	15,464	16,120	33,558	48.7%	0	0	0	0
55500 FORMS & PRINTING	3,200	3,200	849	0	0	2,351	26.5%	0	0	0	0
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	51,172	51,172	17,058	0	100.0%	0	0	0	0
55610 MAGNET SCHOOL TUITION	91,400	91,400	0	0	96,800	(5,400)	105.9%	(5,400)	0	(5,400)	(5,400)
55630 SPECIAL EDUCATION TUITION	2,109,947	2,109,947	490,626	294,326	1,632,067	(12,746)	100.6%	(12,746)	0	(12,746)	(12,746)
OTHER PURCHASED SERVICES	2,679,519	2,679,519	816,339	370,016	1,824,536	38,644	98.6%	(13,481)	0	(13,481)	0
55800 TRAVEL REIMBURSEMENT	14,529	14,529	1,228	136	3,819	9,482	34.7%	0	0	0	0
56100 OFFICE SUPPLIES	20,032	20,032	5,122	743	2,790	12,120	39.5%	0	0	0	0
56110 SUPPLIES-INSTRUCTIONAL	381,308	445,208	82,533	56,852	80,108	282,567	36.5%	(8,965)	(8,965)	0	0
56112 SUPPLIES-CUSTODIAL	77,500	94,979	46,896	9,014	47,780	303	99.7%	0	0	0	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	17,770	9,369	7,942	(5,712)	128.6%	(5,712)	0	(5,712)	(5,712)
56205 FUEL -TRANSPORTATION	158,750	158,750	13,953	9,829	142,397	2,400	98.5%	9,045	9,045	0	0
56220 ELECTRIC	590,000	590,000	121,258	43,880	453,742	15,000	97.5%	0	0	0	0
56240 HEATING OIL	250,000	250,000	0	0	250,000	0	100.0%	0	0	0	0
56255 PROPANE	6,000	6,000	1,466	1,079	4,034	500	91.7%	0	0	0	0
56290 SUPPLIES-OTHER	137,457	137,457	43,249	25,190	22,056	72,152	47.5%	(10,637)	(10,637)	0	0
56292 WATER/SEWER	83,409	83,409	41,705	0	41,704	0	100.0%	0	0	0	0
56294 REFUSE/RECYCLE	36,000	36,000	10,337	3,615	25,663	0	100.0%	0	0	0	0
56400 BOOKS AND PERIODICALS	18,945	18,945	9,800	668	234	8,911	53.0%	0	0	0	0

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									COVID	OPERATIONS
56410 TEXTBOOKS	205,073	205,073	89,394	38,227	49,092	66,587	67.5%	0	0	0
56420 LIBRARY BOOKS	28,115	28,115	13,294	4,282	7,284	7,537	73.2%	0	0	0
57330 FURNITURE AND FIXTURES	18,027	18,027	226,327	75,342	6,246	(214,546)	1290.1%	(226,724)	(226,724)	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,300	38,300	1,615	1,522	20,507	16,178	57.8%	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	27,026	27,026	8,691	4,435	2,558	15,777	41.6%	0	0	0
57390 OTHER EQUIPMENT	348,010	393,010	317,919	120,737	122,474	(47,383)	112.1%	(47,383)	(47,383)	0
58100 TRAVEL/CONT.ED/DUES	79,587	79,587	48,021	2,744	9,262	22,304	72.0%	0	0	0
58414 CONTINGENCY	43,014	113,614	0	0	0	113,614	0.0%	0	0	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0	0	0
TOTAL SUPPLIES AND OTHER	2,581,082	2,778,061	1,100,578	407,664	1,299,692	377,791	86.4%	(290,376)	(284,664)	(5,712)
TOTAL REVENUES	(1,061,766)	(1,061,766)	(49,267)	(11,556)	0	(1,012,499)	4.6%	(2,652)	(13,527)	10,875
TOTAL EXPENSES	46,499,226	46,499,226	13,513,442	6,214,416	8,914,597	24,071,187	48.2%	(199,112)	(240,627)	41,515
NET EXPENSES	45,437,460	45,437,460	13,464,175	6,202,860	8,914,597	23,058,688	49.3%	(201,764)	(254,154)	52,390

Note: Variances shown for discussion purposes only.